

# HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

May 16<sup>th</sup>, 2016

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on the 16<sup>th</sup>, day of May, 2016 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and County Assessor Marlene Bedore. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website [www.hitchcockcounty.ne.gov](http://www.hitchcockcounty.ne.gov). Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the May 16<sup>th</sup>, 2016 agenda; 2. Approval of the May 2<sup>nd</sup>, 2016 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Wertz, and Nichols. Motion carried.

Assessor Bedore advised as to the final "Findings and Orders Adjusting Value" in the matter of equalization of real property within Hitchcock County, Nebraska for tax year 2016, dated May 5<sup>th</sup>, 2016. Extensive discussion held on paragraph #4 of Page 11 of said order, *"The level of value for the Land Use Grass subclass of the agricultural land and horticultural land class of real property not receiving special valuation in the County shall be adjusted by an increase in the amount of 16.98%, applied to the Land Use Grass component of all parcels in the agricultural land and horticultural land class of real property not receiving special valuation, so that the level of value indicated by the median of the subclass will be 72%. The ordered adjustment shall be applied only to agricultural land and horticultural land not receiving special valuation, all uses, excluding improvements as shown in the County's 2016 abstract of assessment."*

Assessor Bedore felt that the order was vague as to "Land Use Grass component of all parcels in the agricultural land and horticultural land class of real property..." and felt clarification was needed relating to "all" in said order. Attorney Garner and Commissioner Wertz, who were in attendance at the April 27<sup>th</sup> Tax Equalization and Review Commission (TERC) hearing by phone and in person, advised as to proceeding at said hearing and their interpretation of the same. Assessor Bedore provided copies of Webster and Franklin County "Findings and Orders Adjusting Value" and Attorney Garner advised as to differences in said orders compared to Hitchcock County's.

Franklin County Attorney Henry Schenker and Franklin County Assessor, Linda Dallman joined the meeting by phone conference. Assessor Dallman advised as to a list of other counties with "ratios outside the range". Attorney Schenker advised as to appeal costs and indicated that Webster and Douglas counties have filed motions to reconsider, and that Franklin would be filing one as well.

Attorney Garner advised that based upon the discussion during the TERC hearing held on April 27, 2016, Garner recommended that the County file a motion for clarification or in the alternative a motion for re-hearing in one pleading.

Victoria Bauer offered comments relating to acres under federal contracts, advised that the state cannot change land uses and encouraged the board to pursue the appeal process.

It was the consensus of the board to call the TERC commissioner or the appropriate party and ask for clarification. Assessor Bedore made the phone call and advised she had left a message and was advised that she would be called back.

Member McDonald moved to recess Board of Equalization at 12:25 p.m. to re-enter regular board proceedings. The motion was seconded by Wertz and the following member voted in favor of the motion. McDonald, Wertz and Nichols. Motion carried.

Board of Equalization proceeding reconvened at 12:31 p.m. this date.

Discussion was held on a motion for clarification as opposed to a motion for re-hearing

Member Wertz moved to request a motion to clarify the application of the 16.98% increase to “*agricultural land and horticultural land not receiving special valuation, all uses, excluding improvements as shown in the County’s 2016 abstract of assessment*”, or in the alternative a motion for re-hearing. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried.

Assessor Bedore advised that legal counsel with TERC had called back and advised he would visit with the Commission, indicated that it was his understanding that the increase applied only to grass and that he would look into the matter and get back to her.

Member McDonald moved to adjourn Board of Equalization at 12:55 p.m. Member Wertz seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

ATTEST:

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Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL